

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

*Note: There is one Extraordinary issue to the Official Gazette, Series I No. 5 dated 30-4-1992 regarding Order from Law (Establishment) Department with the same date from pgs. 37 to 38.*

### GOVERNMENT OF GOA

#### Civil Supplies Department

#### Notification

11/17-21/91-CSD

*Read:* Notification No. 11/17-21/91-CSD dated 2-4-1992.

In partial modification of the Notification referred to above, item 1 (a) and (b) will be read as follows:

#### 1. Domestic Quota

- (a) (i) *Consumers without gas connection:* — Each Ration card holder will be entitled for two litres of kerosene per head per month subject to maximum 12 litres per ration card per month.
- (ii) Ration card having one or 2 members will be entitled for minimum 5 litres per month per card and more than 2 members 2 litres per month as per (a) (1) above.
- (b) *Consumers with gas connection:* — Each ration card holder will be entitled for 5 litres of kerosene per month.

This shall come into force with effect from 1st May, 1992.

By order and in the name of the Governor of Goa.

Mrs. P. Fernandes, Under Secretary (Civil Supplies).

Panaji, 30th April, 1992.

#### Finance (Revenue & Control) Department

#### Notification

6/17/83-Fin (R & C)

*Subject:* Rules for conducting the departmental examination for certain grades in the Department of Sales Tax.

In pursuance of the conditions as prescribed under column 9 of the Schedule appended to "Government of Goa, Office of the Commissioner, Sales Tax, Enter-

tainment Tax Group 'C' Non-Ministerial, Non-Gazetted posts of Sales Tax Inspector/Entertainment Tax Inspector and of Assistant Sales Tax Officer/Assistant Entertainment Tax Officer Recruitment Rules, 1984 and Government of Goa, Office of the Commissioner of Sales Tax and Entertainment Tax, Group 'B' Gazetted posts Recruitment Rules, 1986" and in supersession of earlier rules published vide Notification No. Fin (Rev)/2-36/DER/1341/68 dated 13-2-1968, the Government of Goa, is pleased to make the following rules for holding of the departmental examinations for recruitment to the posts of Sales Tax Officers, Assistant Sales Tax Officers and Sales Tax Inspectors working in the Sales Tax and Entertainment Tax Department of the Government.

1. *Object of Examination.* — The purpose and object of the departmental examination is to make the Sales Tax Officers, Assistant Sales Tax Officers and Sales Tax Inspectors working in the Department of Sales Tax, suitable for efficient discharge of their official duties.

The Examination is intended to be a qualifying test for —

- (a) Retention of Sales Tax Officers, Assistant Sales Tax Officers and the Sales Tax Inspectors appointed as direct recruits to such posts in the Department of Sales Tax.
- (b) Departmental promotions to the posts of Sales Tax Inspectors.

2. *Examination Programme.* — The departmental examination, for each category of officials referred to in these rules, will ordinarily be held in the month of September of each calendar year or on such date as may be fixed by the Government in the case of Sales Tax Officers and by the Commissioner of Sales Tax in all other cases according to the exigencies of public service, but in either case the Government/the Commissioner shall notify the date on which an examination is proposed to be held.

3. *Eligibility for Departmental Examination.* — The following categories of officials shall be eligible to appear for a departmental examination conducted in accordance with these rules, from time to time:

- (i) Persons appointed as direct recruits to the posts of Sales Tax Inspectors, Assistant Sales Tax Officers and Sales Tax Officers.
- (ii) Members of the ministerial staff working in the Department of Sales Tax, who are eligible for promotion to the post of Sales Tax Inspector, as per the recruitment rules.

4. *Syllabus for the Departmental Examination.* — The syllabus that may be prescribed for the Sales Tax Officers, Assistant Sales Tax Officers and the Sales Tax Inspectors in any particular examination, shall be as indicated in the annexure appended to these rules and the examination papers shall be set for each grade as per the syllabus.

5. *Number of Chances.* — For carrying out the purpose of rule 1 (a), a candidate will be required to pass the Departmental Examination by the standard as laid down hereinafter, within first three chances from the date of enforcement of these rules or the date of his appointment, whichever is later, provided that the Government in the case of Sales Tax Officers and the Commissioner in other case, may for good and sufficient reason to be recorded in writing, allow one more chance to a candidate to enable him to qualify in the examination. If the candidate does not pass in the examination within the probationary period, the probationary period may be extended by one year. Failure to pass the examination will render the candidate liable to be discharged from the Government service on the ground of not successfully completing the period of probation.

6. *Definition of Chance.* — In case of candidate falling in the category as specified in rule 3 (i), read with rule 1 (a), each examination will count as a chance irrespective of the fact whether the candidate appears or not for that examination, unless for good and sufficient reasons he is prevented or is unable to appear in any particular examination under circumstances beyond his own control, which fact shall be approved by the Appointing authority and recorded in writing.

7. *Qualifying Marks and Prescribed Standard:*—

- (i) A candidate shall be declared to have passed the examination by the higher standard if he secures a minimum of 45% of the marks in each of the papers as specified under rule 4 and also secures 55% of the marks in aggregate.
- (ii) A candidate shall be declared to have passed the examination by lower standard if he secures 40% of the marks in each paper as specified under rule 4 and also secures 50% of the marks in aggregate.
- (iii) A member of the ministerial staff shall be declared to have passed in any particular departmental examination provided that, save what has been laid down hereinafter, he secures 35% of the marks in each paper required to be answered by him in terms of rule 4 and that he secures 40% of the marks in aggregate.
- (iv) A candidate desirous of qualifying by higher standard or lower standard, as the case may be, and who has obtained 55% of the marks or 50% of the marks respectively, in a particular paper at a particular examination need not appear in that paper on any subsequent occasion for passing the examination as laid down for his grade or cadre of service.
- (v) A member of the ministerial staff who has obtained 40% marks in a particular paper

in a particular examination need not appear in that paper on any subsequent occasion for passing the examination for his grade.

8. The Sales Tax Officers and Assistant Sales Tax Officers should pass the departmental Examination, as laid down for their grade or cadre, by higher standard in terms of rule 7 (i) above.

9. The Inspectors should pass the departmental examination, as laid down for their grade or cadre, by lower standard in terms of rule 7 (ii).

10. *Exemption from Examination:* — (i) Notwithstanding anything contained in rule 1 (a), the Government may, for good and sufficient reasons to be recorded in writing, grant exemption from compulsory appearance in the departmental examination in one paper or more (but not all) to an official for purposes of his retention in the post to which these rules apply.

(ii) The suitability of the candidates for grant of exemption will be initially determined by the Commissioner who will send his proposal to the Government for consideration and passing of orders to that effect. The decision of the Government regarding grant or refusal, partial or otherwise, shall be final and no appeal shall be against it.

11. *Procedure for holding of Departmental Examination:* — (i) Dates for the Examination shall be notified by the Government or the Commissioner as the case may be, at least one month in advance.

(ii) After the dates have been notified under sub-rule (1) above each eligible candidate desirous of appearing in the Examination, shall intimate his intention so to do, though his immediate superior officer, mentioning clearly therein the papers in which the individual candidate desires to appear. This intimation shall reach the Commissioner at least a fortnight in advance of the date of Examination.

(iii) On receipt of the intimation under sub-rule (ii), the Commissioner shall allot roll numbers to the candidates concerned and notify the same to them.

(iv) The Commissioner shall appoint Examination Superintendent, Invigilators and Examiners with the prior approval of the Government.

(v) The result of the Examination shall be announced by the Commissioner, after it has been approved by the Government.

12. *Cases not covered:* — These rules shall not apply to Officers on deputation.

13. *Interpretation:* — If any difficulty arises in interpreting any of the provisions of these rules, it shall be competent upon the Government to give decision which shall be final.

ANNEXURE

(See rule 4)

Syllabus for the Departmental Examination

1. Paper I — (a)	The Goa Sales Tax Act, 1964 and the rules framed thereunder;	Marks 100
(b)	The Central Sales Tax Act, 1956 and rules framed thereunder;	

- (c) Notifications and orders issued under the Acts and Rules as referred to at (a) and (b) above.
2. Paper II— (a) Accounts (with books) and Office Procedure. 100
- (b) The Fundamental Rules  
Part I - Chapter II  
Part II - Chapter III  
Part III - Chapters IV, VIII & IX  
Part IV - Chapters X & XI  
The Supplementary Rules  
Part I - Divisions II & III  
Part II - Divisions IV and VI  
Part III - Record of service  
Part IV - Leave  
Part V - Joining Time  
Part VIII - Government residences  
Appendix E-Revised Rules, 1933  
General Financial Rules
- (c) Office Procedure - This will consist of matters of procedure in day to day working of the Sales Tax Department.
3. Paper III— Commercial Accounts and Law (without books) 100
- (a) Theory and practice of single and double entry book-keeping including the preparation of trading and profit and loss account and balance sheet.
- (b) The Sale of Goods Act, 1930,
- (c) The Contract Act, 1872  
Chapter I - (Sections 3, 5 and 8)  
Chapter II - (Sections 10, 11, 13 to 18, 22 to 25 and 27)  
Chapter IV - (Sections 37 to 40, 46 and 47)  
Chapter X - (Sections 182 to 188, 211, 213 and 214)
4. Paper IV— Assessment-Law and Procedure of assessment including case law. 50
5. Paper V— Judicial Matters (with books)
- (a) The Evidence Act, 1872  
Chapters I, II excluding sections 24 to 30, III, V, VII
- (b) The Indian Penal Code, 1860-  
Chapters I, II, IV, IX, X, XI, XXIII
- (c) Criminal Procedure Code, 1973-Chapters I, VI, VII, XV (only Section 198).
- (d) The Code of Civil Procedure, 1908-Orders V, XIII, XVI, XVIII.
6. Paper VI— (a) The Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 and the rules framed thereunder; 50
- (b) The Goa, Daman and Diu Entertainment Tax Act, 1964 and rules framed thereunder.

By order and in the name of the Governor of Goa.

*Prabha Chandran*, Under Secretary (Fin. Exp.).  
Panaji, 20th April, 1992.